



Briefing note

The revision of EU social security coordination rules



On 22 April 2026, negotiators from the European Parliament and the Council of the European Union reached a [provisional agreement](#) on the revision of the EU rules on the coordination of social security systems: Regulations 883/2004 (“[Basic Regulation](#)”) and 987/2009 (“[Implementing Regulation](#)”).

The agreement represents the first major reform of the EU social security coordination framework in more than a decade. **It introduces a significant number of operational changes for social security institutions**, particularly in the areas of applicable legislation, unemployment benefits, administrative cooperation, anti-fraud measures, recovery procedures, and family and long-term care benefits, with potentially significant administrative and financial implications.

The agreement was endorsed by Member State ambassadors to the EU on 29 April 2026. According to ESIP exchanges with the Council Presidency, the Netherlands, Luxembourg, Poland and Denmark voted against the compromise, while Austria and Hungary abstained.

On 6 May 2026, the Employment and Social Affairs (EMPL) Committee of the European Parliament approved the agreed text with a [large majority](#). The file will now proceed to a plenary vote in the European Parliament and formal adoption by the Council.

Background

The European Commission presented its [proposal](#) in December 2016, with the objective of modernising the framework in light of increased labour mobility across the EU, evolving forms of work and the need for stronger administrative cooperation. However, negotiations proved particularly complex and lasted almost ten years, making the file one of the longest-running legislative negotiations in the field of EU social policy.

The most sensitive discussions focused on the new rules on **applicable legislation for posted and multi-state workers**, including mandatory prior notification requirements and exemptions for certain short-term activities. Another major point of disagreement concerned **unemployment benefits for frontier and cross-border workers**, as the agreement shifts responsibility for payment from the Member State of residence to the Member State of last employment.

Main elements of the agreement

1. [Determination of applicable legislation](#)

Article 12 of the Basic Regulation

Articles 14 and 15 of the Implementing Regulation

a. [Prior affiliation requirement before posting](#) – Article 14

The agreement establishes that workers “who are recruited with a view to being sent to another Member State” must have been insured in the sending Member State “**for at least three months immediately before the start of his employment**” before being posted. After a posting period of 24 months, either continuously or with interruptions not longer than two months, **a break of at least**

two months will be required before the same worker may be posted again to the same Member State.

b. Multi-state activities and determination of the registered office – Article 14

The agreement defines the “**registered office or place of business**” as the location where the essential decisions of the undertaking are adopted and where the functions of its central administration are carried out. The assessment must be based on an **overall evaluation of the circumstances of the case**. The Administrative Commission will establish detailed arrangements for determining the registered office or place of business.

However, recital 12a provides a non-exhaustive list of indicative factors to determine where the essential decisions of the undertaking are adopted and where the functions of the central administration are carried out. Examples of such factors are the turnover, the places where general meetings are held, and the habitual nature of the activity pursued.

c. Issuing of PD A1 for posted workers – Article 15

The current requirement to inform the competent institution “whenever possible in advance” is replaced by a stricter **obligation requiring notification before the start of the activity and prior submission of the request for a PD A1**. Where the PD A1 cannot be issued immediately, the competent institution will be required to provide an **automatic acknowledgement of receipt** of the application.

d. Business trips exemption – Article 15

The revised rules introduce **exemptions** from prior notification requirements for **business trips and short-term activities** lasting no more than three consecutive days within a 30-day period, **except in the construction sector**.

Business trips are defined as a temporary activity as an employed or self-employed person, which is limited in time and which is related to the business interests of the employer or, in the case of a self-employed person, the person concerned, excluding the provision of services or the delivery of goods, but including attending business meetings, cultural and scientific events, conferences and seminars, such as those related to academic research, or receiving training.

e. Replacement of posted workers and self-employed persons – Article 12 of the Basic Regulation

The rules applicable where a posted worker or self-employed person is replaced by another person before the end of the posting period are clarified. Under the new rules, the replacing person may remain subject to the legislation of the sending Member State, provided that the total duration of the activity carried out by all persons concerned in the host Member State does not exceed 24 months and that the other posting conditions continue to be fulfilled.

2. Administrative cooperation

Articles 2 and 5 of the Implementing Regulation

a. Data-sharing and electronic exchange of information – Article 2

For the purpose of detecting changes in circumstances relevant to the rights and obligations of persons covered by the coordination rules, **institutions will be able to exchange and compare data electronically, including through access granted to another institution's database, both in individual cases and for multiple persons simultaneously.**

The agreement also establishes a legal basis for these exchanges in line with EU data protection rules. Requests for information and responses must be necessary and proportionate. The Administrative Commission will establish an indicative list of the types of data that may be exchanged between institutions.

b. Verification obligations between institutions and incomplete documents – Article 5

Documents issued by a Member State will continue to be recognised by other Member States until they are withdrawn or declared invalid by the issuing institution. However, the revised rules introduce **stricter requirements regarding incomplete documents exchanged between institutions.** Where mandatory information is missing, the receiving institution must notify the issuing institution “without delay”. If the missing information is not provided within **30 working days**, the receiving institution may proceed as if the document had never been issued.

Where an institution has doubts about the validity of a document or the facts on which it is based, it may request clarification, withdrawal or rectification from the issuing institution. The issuing institution must then reconsider the grounds for issuing the document and, where necessary, withdraw or rectify it.

In addition, “**any institution concerned**” may, at the request of the competent institution, carry out the necessary checks and verification of information, supporting evidence or documents.

If institutions cannot reach agreement, the case may be **referred to the Administrative Commission**, which will have **six months to seek reconciliation** and may adopt decisions on the interpretation of the relevant provisions of these Regulations.

3. Anti-fraud measures and recovery

Articles 1, 19a, 20 and Chapter III of Title IV of the Implementing Regulation.

a. New definition of fraud – Article 1

Fraud is defined as any intentional act or omission aimed at obtaining social security benefits or avoiding payment of social security contributions contrary to national law or these Regulations.

b. New cooperation procedure for challenging PD A1 documents – New Article 19a

Where an institution has doubts regarding the validity of a document or the facts on which it is based, it may **request clarification, withdrawal or rectification** from the issuing institution, providing supporting evidence for its request. The issuing institution must review the case and, where an error is identified, withdraw or rectify the document **within 30 working days**, with retroactive effect.

Where there is a **risk of disproportionate consequences**, in particular the loss of insured status for all or part of the relevant period, the Member States concerned must consider the use of Article 16 of the Basic Regulation, which allows Member States to agree on exceptions to the general rules on

applicable legislation in the interest of certain persons or categories of persons. In cases of fraud, the issuing institution must withdraw or rectify the document without delay and with retroactive effect.

Where no error is identified, the issuing institution must provide the available evidence to the requesting institution within **30 working days**, or within **10 working days in urgent cases**.

If the requesting institution continues to have doubts after receiving the evidence, it may submit additional evidence and request further clarification, withdrawal or rectification of the document. If disagreement persists between the institutions, the dispute resolution procedure involving the Administrative Commission under Article 5 may be used.

c. Deadlines for exchanges between institutions on applicable legislation – Article 20

The revised rules introduce a general obligation for institutions to reply to requests concerning applicable-legislation cases within **35 working days**. Where a person is carrying out an activity in another Member State without a PDA¹, the institution concerned may request information regarding the applicable legislation. If no reply is received within 35 working days, the requesting institution may proceed as if no document has been issued, informing the requested institution accordingly.

d. Recovery procedures – Chapter III of Title IV: Articles 71–86, new Article 85a, and new Article 86a.

The agreement strengthens mutual assistance procedures between Member States for the recovery of social security claims by introducing **standardised enforcement and notification procedures**, aligning the recovery framework more closely with Directive 2010/24/EU.

The revised framework also introduces a **uniform enforcement instrument for cross-border recovery procedures** (Article 79). In practice, the requesting Member State may send a standard EU enforcement document to the requested Member State, which may then directly enforce the claim without requiring additional national recognition procedures.

In addition, new Article 85a allows officials from one Member State, subject to agreement between authorities, to **participate in administrative enquiries and court proceedings in another Member State**. New Article 86a grants implementing powers to the European Commission to establish uniform technical and procedural arrangements for recovery procedures.

4. Unemployment benefits

Articles 60 a, 61, 64 and 65 of the Basic Regulation

Articles 55 and 56 of the Implementing Regulation

a. New aggregation rules – Articles 60a and 61 of the Basic Regulation

The agreement establishes that a person must complete **at least one month** of insurance, employment or self-employment in the Member State where the unemployment claim is made before periods completed in another Member State can be aggregated (Article 61).

New Article 60a further clarifies that only periods recognised under the legislation of the Member State where they were completed may be taken into account for aggregation purposes.

b. *Export of unemployment benefits* – Article 64 of the Basic Regulation

The revised rules extend the period during which unemployed persons may export unemployment benefits while seeking work in another Member State **from three to six months**. This period may be extended until the end of the entitlement period at the discretion of the competent Member State.

The institution in the Member State where the person is seeking work must provide monthly information to the competent institution, including whether the person remains registered with the employment services and complies with activation and job-search requirements.

c. *Frontier and cross-border workers* – Article 65 of the Basic Regulation

In line with the principle of *lex loci laboris*, frontier and cross-border workers who were employed, self-employed or insured in a Member State other than their country of residence for **an uninterrupted period of at least 22 weeks** during their last activity will receive unemployment benefits from the Member State where they were last active, provided they satisfy the conditions under that Member State's national legislation.

d. *Stronger cooperation between institutions* – Articles 55 and 56 of the Implementing Regulation

Institutions will be required to **exchange information more systematically** regarding registration with employment services, job-seeking activities, activation measures and circumstances affecting entitlement to benefits. The institution in the Member State where the unemployed person is seeking work must immediately inform the competent institution of any changes likely to affect entitlement to benefits, including the resumption of employment or self-employment.

5. *Long-term care benefits*

Articles 1, 3, Title III Chapter 1, 23, 30, 33a, 34, 35, 90 a, and Annex XII of the Basic Regulation
Articles 25, 28, 31, 32 of the Implementing Regulation

The agreement **introduces a definition of long-term care benefits**, covering benefits in kind or in cash the purpose of which is to address the care need of a person who, on account of impairment, requires considerable assistance from another person or persons to carry out essential activities of daily living for an extended period of time in order to support his/her personal autonomy; this includes benefits granted for the same purpose to the person providing such assistance. Social or medical assistance subject to an individual and discretionary assessment of personal needs is excluded from the scope of the coordination rules.

The agreement introduces a **new Annex XII containing the list of long-term care benefits** covered by the coordination rules. In addition, the Administrative Commission will establish a detailed list specifying which benefits qualify as long-term care benefits, whether they are benefits in kind or cash benefits, and whether they are granted to the person in need of care or to the caregiver.

The Commission will **review the functioning of the new rules three years after their entry into force**, including whether the scope of long-term care benefits should be extended to work-related benefits. Long-term care benefits are also included within the recovery and deduction mechanisms applicable to pensioners under Article 30 of the Basic Regulation.

6. Family benefits

Articles 68(2a), 68b, Annex XIII of the Basic Regulation

The agreement introduces **a distinction between family benefits in cash intended to replace income not earned due to child-raising and all other family benefits**. This distinction affects the application of priority and anti-overlap rules, particularly regarding the calculation of differential supplements between Member States.

The revised rules clarify that child-raising income replacement benefits are intended to compensate a parent for loss of income during periods spent caring for a child and should therefore be treated differently from benefits aimed at covering general family expenses.

The agreement also **introduces Annex XIII**, which will classify family benefits according to the new categories established under the revised rules.

7. Implementing powers of the European Commission

Articles 72 (ea), 76 a, 76 b of the Basic Regulation

Article 86 a of the Implementing Regulation

The agreement grants implementing powers to the European Commission to establish uniform procedures and technical rules for the application of certain provisions:

1. Applicable legislation and PD A1 procedures – New Article 76a of the Basic Regulation

The Commission may adopt implementing acts establishing:

- standard procedures for the issuance, format and content of PD A1 documents
- procedures for automatic acknowledgements of receipt of PD A1 requests
- elements to be verified before issuing, withdrawing or rectifying documents
- procedures for withdrawal or rectification of documents

2. Recovery procedures – New Article 86a of the Implementing Regulation

The Commission may also adopt implementing acts establishing technical and procedural arrangements for cross-border recovery procedures relating to social security claims.

In addition, the Administrative Commission is given a new role in the preparation of these implementing acts. Under new Article 72(ea) of the Basic Regulation, it may provide opinions to the Commission during the preparation of implementing acts under Articles 76a and 86a and suggest revisions to those acts.

Next steps

1. Adoption of the revision

The text must now undergo legal-linguistic revision and translation before formal adoption by the European Parliament and by the Council of the EU. According to current indications, the plenary vote could take place in summer 2026, potentially in July or September 2026, depending on the internal arrangements of the European Parliament.

2. Implementation timeline and transitional provisions

Following formal adoption, the Regulation will be published in the Official Journal of the European Union and **will enter into force on the first day of the month following its publication.**

Many of the most important substantive changes will apply **only 24 months after entry into force.** This includes key changes on applicable legislation and posting; PD A1 procedures; administrative cooperation and verification; unemployment benefits; long-term care benefits; family benefits; recovery procedures and Annex XII and Annex XIII.

The amendments regarding the **exportability of unemployment benefits** will apply from 1 January of the calendar year following the calendar year in which the Regulation enters into force.

The agreement also establishes transitional rules for existing claims and ongoing situations (Article 87b of the Basic Regulation), which will need to be carefully assessed by implementing institutions.

Luxembourg benefits from a **specific transitional regime regarding the new unemployment coordination rules for frontier and cross-border workers.** Due to the particularly high proportion of frontier workers employed in Luxembourg, the current rules on unemployment benefits will continue to apply for an **additional three years** after the general application date of the revised Regulation, with the possibility of a further two-year extension upon notification to the European Commission.

3. Further developments

Discussions on possible future developments of the EU social security coordination framework have already been ongoing alongside the current revision process. A **potential second revision** of the coordination rules could be proposed in the context of the future Fair Labour Mobility Package currently being prepared by the European Commission.

Future discussions may focus on issues that are only partially addressed in the current reform, including:

- Digitalisation of social security coordination procedures.
- New forms of cross-border work and labour mobility.
- The governance and functioning of the EU social security coordination framework.

